

# SFS Finance Newsletter

A Newsletter from the Wisconsin Department of Public Instruction, Division for Finance and Management



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## Message from the School Financial Services Director

The School Financial Services (SFS) Team works hard to provide you with timely information to help you complete your tasks. This newsletter providing you with the October 15 Aid Certification information, among other things, is just one example. My thanks and appreciation go to them for all they do, and their professionalism and dedication to helping school officials throughout the state.

This newsletter is meant to provide you with SFS updates and other important information about school finance issues. We ask that you forward the information to the appropriate person. As always, we value your input and encourage you to let the SFS Team know if you have issues, concerns, or suggestions, as we strive to provide you with the best service possible.

## 2010-11 General Aid Certification

The General Aid Worksheet calculates the October 15 certification of your district's 2010-11 general aid eligibility. General aid is defined as equalization, special transfer (chapter 220, integration), and special adjustment aid. This information is posted to the team's website under "Late Breaking Information," "Worksheets" located on the left-hand scan bar or directly at [http://www.dpi.wi.gov/sfs/aid\\_worksheets.html](http://www.dpi.wi.gov/sfs/aid_worksheets.html). The data used to generate this estimate was derived from the following sources:

1. 2009-10 Membership Reports (2009 summer school FTE, September 2009 – Third Friday, January 2010 - Second Friday, 2009-10 group and foster home adjustment, Youth Challenge Academy (YCA) adjustment, and students attending part time under s. 118.145 (4), Wis. Stats.
2. 2009-10 PI 1506 AC (Aid Certification) reports.
3. 2009 Equalized Property Valuations, School Aid TIF-OUT certification with exempt computer values. Districts received these values in May 2010.
4. General Aid Appropriation of \$4,652,500,000. Also reflected in this certification is the change in calculating aid for consolidated districts [121.07(6)(e)1 and 121.07(7)(e)1], aid payment adjustments per non-statutory provision Act 28 (June 29, 2009), Section 9139 on worksheet line I5 B, and the Milwaukee Parental Choice Program

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## SFS Finance Newsletter

is published by the Department of Public Instruction. Questions or comments should be directed to:

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[dpi.wi.gov/sfs/index.html](http://dpi.wi.gov/sfs/index.html)

adjustments on worksheet lines H2, H2A, and I2A that affect only Milwaukee Public Schools [121.08 (4)(b)]. Information about these changes is available at <http://www.legis.wisconsin.gov/2009/data/acts/09enAB0075-veto2.pdf>.

Actual 2010-11 aid eligibility using final audited 2009-10 data will be computed after all desk audits of 2009-10 PI 1505 Annual Reports are completed (Winter 2010). Any resulting 2010-11 aid eligibility adjustment will be made in the September aid payment of the 2011-12 school fiscal year.

The following link contains an explanation of Sections H and I on the October 15 certification" of the General Aid Certification Workbook and is located at: [http://www.dpi.wi.gov/sfs/doc/explain\\_h\\_i\\_oct\\_1011.doc](http://www.dpi.wi.gov/sfs/doc/explain_h_i_oct_1011.doc).

Note: Districts that receive Intra-District, Inter-District, and Special Adjustment General Aids will find a feature now included in the Excel aid workbook. On a separate tab titled "Breakdown of Line I1," the computational details for each of these aid programs are displayed. Color-coding on both worksheets will assist districts in identifying which amounts from the breakdown page were summed to arrive at the numbers on the main page. If you have questions about your aid eligibility, please contact a school finance consultant.

Your district's 2009-10 aid membership (FTE) can be found on your district's home page under "FTE Reports" within the "School Finance Reporting Portal" or directly at <https://www2.dpi.state.wi.us/safr/>. The report entitled, "FY 2009-10 Aid Calc FTE," calculates your district's aid membership based upon the various pupil count reports submitted by the district. These reports are: PI 1563 Third Friday September 2009 Pupil Count report, PI 1563 September 2009 (YCA) Youth Challenge Academy report, PI 1804/1805 2009 Summer School report, PI 1563 January 2010 Second Friday Pupil Count report, PI 1563 January 2010 (YCA) Youth Challenge Academy report, PI 1589 Foster Group Home Adjustment, and the Chapter 220 Integration Pupil Count/Part-Time Attendance FTE submitted on the PI 1563 reports.

Please contact a school finance consultant should you have questions about your district's aid membership.

## 2010-11 General Aid Payment Schedule Information

Beginning with the 1997-98 school fiscal year and again in the 2010-11 school fiscal year, \$75,000,000 from the general aid distribution will be withheld and paid on the fourth Monday of July following the close of the fiscal year. As a result, each actual 2010-11 aid payment received by districts (September 20, 2010; December 6, 2010; March 28, 2011; and June 20, 2011) will be reduced by approximately **1.69** percent. The aid withheld will be paid on July 25, 2011. Per statute, districts are to record this payment as actual revenue for the 2010-11 fiscal year.

Note that public school open enrollment payments, revenue limit penalties, Youth Challenge Academy payments, and Second Chance payments will be adjusted on the June 20, 2011 equalization aid payment.

To assist districts with their planning, the SFS Team provides each district with a 2010-11 equalization aid payment schedule. This information is posted to the team's website under "Late Breaking Information" and on the left-hand scan bar "Aid Information" link or directly at [http://www.dpi.wi.gov/sfs/pay\\_aid\\_info.html](http://www.dpi.wi.gov/sfs/pay_aid_info.html). Note that districts eligible for special adjustment aid will receive prorated payments beginning with the December 6, 2010 aid payment (40%), then March 28, 2011 (25%), and finally June 20, 2011 (35%).

Please contact a school finance consultant if you have questions.

## Calendar of Events

October 2010						
S	M	T	W	Th	F	Sat
					<b>1</b>	2
3	<b>4</b>	5	6	7	8	9
10	<b>11</b>	12	13	14	<b>15</b>	16
17	<b>18</b>	19	20	21	22	23
24	25	26	27	28	<b>29</b>	30
31						

- Oct 01 [PI 1505 Annual Rpt Due](#)
- [PI-1524 State Tuition Claim Due](#)
- Oct 04 [PI 1563 Pupil Count Rpt Due](#)
- [PI 1563 YCA Due](#)
- [PI 1804/1805 Summer Sch Rpt Due](#)
- Oct 11 [DPI Furlough Day with Exception of School Finance Team](#)
- Oct 15 [PI 401 Tax Levy Report Opens](#)
- [PI 1504 Budget and PI 1504 SPED Budgets Report Open](#)
- Oct 18 [PI 1588 Supplemental Aid Request Due, s. 115.435, Wis. Stats.](#)
- Oct 29 [SFS Team Furlough Day](#)

November 2010						
S	M	T	W	Th	F	Sat
	<b>1</b>	2	3	4	<b>5</b>	6
7	8	9	10	11	<b>12</b>	13
14	<b>15</b>	16	17	18	19	20
21	<b>22</b>	23	24	<b>25</b>	<b>26</b>	27
28	29	30				

- Nov 01 [Indirect Cost Rpt Due](#)
- Nov 01 [Board Approves Levy](#)
- Nov 05 [Last Day to Certify Levies](#)
- Nov 12 [PI 401 Tax Levy Rpt Due](#)
- Nov 15 [SPED Aid and SAGE Pymt](#)
- Nov 22 [Public Library Aid Pymt](#)
- Nov 25 [Holiday-Department Closed](#)
- Nov 26 [Department Furlough Day](#)

December 2010						
S	M	T	W	Th	F	Sat
			<b>1</b>	2	<b>3</b>	4
5	<b>6</b>	7	8	9	10	11
12	13	14	15	16	17	18
19	<b>20</b>	21	22	23	<b>24</b>	25
26	27	28	29	30	<b>31</b>	

- Dec 01 [Audited Financial Statements Due](#)
- Dec 01 [PI 1570 High Cost Claims Due](#)
- Dec 03 [PI1504 Budget/SPED Budgets Due](#)
- Dec 06 [Equalization Aid Payment](#)
- Dec 06 [Special Adjustment Aid Payment](#)
- Dec 20 [SPED Aid Payment](#)
- Dec24/31 [Holiday-Department Closed](#)

## 2010-11 Revenue Limit Calculation Estimate

The 2010-11 Excel Revenue Limit Worksheet is available for districts to use in the calculation of their revenue limit. The worksheet is located under "Late Breaking Information" or "Budget Development and Planning" on the team's home webpage or directly at <http://www.dpi.wi.gov/sfs/revlimworksheet.html>. The pre-populated version of the worksheet has been updated to include the Fall 2010 Certification of Values –Tax Apportionment, revenue limit membership submitted on the PI 1563 Third Friday Pupil Count report, PI 1563 Youth Challenge Academy report, PI 1804/1805 Summer School report, the PI-5000 Transfer of Service, and the October 15 certification of aid eligibility. The Excel worksheet will be updated after districts have reported their tax levies on the PI 401 Tax Levies report.

The revenue limit full-time equivalency (FTE) report is also available on each district's home page under "FTE Reports" within the reporting portal on the finance team's website. The new report entitled, "FY 2010-11 FTE Conversion for Revenue Limit Calculation," calculates the district's revenue limit membership based upon the various pupil count reports submitted by the district. These reports are: PI 1563 Third Friday September 2010 Pupil Count report, PI 1563 September 2010 Youth Challenge Academy report, and the PI 1804/1805 2009 Summer School report. The FTE report is intended to help districts correctly calculate their revenue limit memberships. Please contact a finance consultant should you have questions.

Districts intending to use the energy revenue limit exemption must follow the procedures previously communicated to districts via the team's listserve. Information about this exemption is available on the team's home web page left-hand scan bar link entitled, "R.L. Energy Exemption" or by going directly to <http://www2.dpi.state.wi.us/sfsdash/enrgyrevlim.aspx>.

Note to districts receiving high poverty aid under s. 121.136, Wis. Stats. Again for the 2010-11 school year, this aid must be used to reduce the district's allowable tax levy per s. 121.90(2), Wis. Stats. The aid is recorded on line 12B of the 2010-11 Excel pre-populated revenue limit worksheet. Reminder: This worksheet is provided as a service of the SFS Team. Districts are responsible for the calculation of their revenue limit. The department will calculate your district's final 2010-11 revenue limit calculation for compliance with s. 121.92, Wis. Stats., in May 2011.

Please contact a school finance consultant if you have questions.

## 2010 Equalized Values-Tax Apportionment

The Wisconsin Department of Revenue (DOR) certifies two versions of equalized property values to the Wisconsin Department of Public Instruction (DPI) for each calendar year. The property values are provided to the DPI for distribution to school districts. In the fall, DOR certifies values to be used for the tax apportionment of school levy. In the spring, DOR certifies equalized property values for the purpose of school aid computation.

The Fall School District Certification of 2010 Values - Tax Apportionment for each district are located on the team's website under "Property Valuation" on the left-hand scan bar or directly at <http://www.dpi.wi.gov/sfs/pdf/fallcert2010.pdf> (SELECT DISTRICT PRINT PAGE). They will be used by school district clerks to certify the 2010-11 school district tax levies to municipal clerks. Districts will use the values with TID excluded (TID-Out) for apportionment of the school levy.

The DOR also certifies a TID Out Exempt Computer Value in the fall. This is the value of computers within your district that is exempt from the school district property tax. Districts will use this value to calculate a state aid payment that is intended to replace the tax money that has been lost due to the property tax exempt status of computers.

It is important for districts to calculate the amount of this aid payment because it does affect your district's maximum fund 10 levy under revenue limits. In essence, the exempt computer aid replaces a portion of your district's maximum allowable fund 10 levy. The 2010-11 Excel pre-populated revenue limit worksheet located at <http://www.dpi.wi.gov/sfs/revlimworksheet.html> calculates the computer aid payment districts will receive on July 25, 2011 per s. 79.095(4), Wis. Stats. It is important to note that districts should not attempt to calculate their computer exemption aid until they have calculated what they believe will be their final revenue limit computation which includes the department's October 15 certification of the district's 2010-11 general aid payment and all proposed tax levies.

Note: the finance team no longer communicates value information via paper mailings. It is sent to district designated staff who receives the finance team's email listserve and electronic newsletters. This information will also be included in the October 15 Newsletter to School Districts.

Please contact a school finance consultant should you have questions.

## Education Jobs Fund

The Education Jobs Fund provides districts with federal grant dollars to create and save education jobs. The SFS Team has provided districts with allocation amounts, account code information (including project code 595 and revenue source code 780) and other

guidance at the Education Jobs (EdJobs) website at <http://www.dpi.wi.gov/sfs/edjobs.html>. The Department of Administration (DOA) is responsible for collection of the appropriate data from the districts and payment of the grant claims. Information about filing claims and allowable costs can be found at the EdJobs tab on the Office of Recovery and Reinvestment website at [www.recovery.wi.gov](http://www.recovery.wi.gov). If you need an additional pre-populated claim form for your district, you should send an email to [Wis1512reports@wisconsin.gov](mailto:Wis1512reports@wisconsin.gov). Questions regarding administration and utilization of the EdJobs funds can be directed to Rachel Meek of DOA's Federal Funds Team at (608) 266-7631 or email at [rachel.meek@wisconsin.gov](mailto:rachel.meek@wisconsin.gov).

Questions about how these funds may impact other sources of education funding can be directed to Jerry Landmark, Director, School Financial Services Team, at [jerome.landmark@dpi.wi.gov](mailto:jerome.landmark@dpi.wi.gov) or phone at (608) 266-6968 or Deb Brown, Assistant Director, School Financial Services Team, at [debra.brown@dpi.wi.gov](mailto:debra.brown@dpi.wi.gov) or phone at (608) 267-9209.

## 2010-11 Estimated Categorical Aid Prorations

The following list of 2010-11 estimated aid prorations are based upon unaudited 2009-10 report data.

Special Education (includes special education transportation)	27.3%
Social Worker/Psychologist/Nurse/Counselor	27.3%
Special Education - Room and Board	27.3%
Special Education - Hospital	100%
Pupil Transportation	100%
Bilingual/Bicultural	9.19%
Common School Fund (Early Estimate)	\$26.78

Contact the School Financial Services Team with questions.

## 2010-11 PI 401 Tax Levies Report - Opens October 15 - Due November 12

Districts will use the PI 401 Tax Levies report to certify the district's levy to municipalities and to report levy data to both the DPI and Department of Revenue. The report is located on each district's "Financial Data Home" page link within the "School Finance Reporting Portal." Specific instructions for this report can be accessed by clicking on the "Tax Levies (PI 401)" link. Please note: The PI 401 Tax Levies Report allows districts to choose to apportion levies using cents or round to the nearest whole dollar. The tax levies reported in the Budget Report and subsequent Annual Report must reflect the choice the district has made on the PI 401 Tax Levies Report. This report will open Friday, October 15 and is due Friday, November 12, but earlier submission is encouraged.

Please contact a school finance consultant if you have questions.

## 2010-11 PI 1504 Budget Report - Opens October 15 - Due December 3

The PI 1504 Budget Report program will open on October 15, and is due Friday, December 3. This report is located on each district's "Financial Data Home" page within the "School Finance Reporting Portal." Instructions for completing this report are located on the "Budget Report PI 1504" link.

A list of the account changes new to 2010-2011 is located under the "WUFAR" link on the left-hand scan bar of the SFS team's home page or directly at <http://www.dpi.wi.gov/sfs/wufar.html>. Select the "Appendix B: Summary of Changes to October 1, 2010 updated WUFAR – Revision #16" link to view the changes. These changes have also been added to the "Allowable Account Classification by Fund" links located on the same page.

The tax levies reported in the PI 1504 Budget Report are dependent upon the PI 401 Tax Levies Report. District must complete and submit the PI 401 Tax Levies Report prior to completing the PI 1504 Budget Report.

Please contact a school finance consultant if you have questions

## 2010-11 PI 1504 SPED Budget Report - Opens October 15 - Due December 3

The PI 1504 Special Education Budget Report program for reporting 2010-11 budgeted expenses will open on Friday, October 15 and is due Friday, December 3. This report is located on each district's "Financial Data Home" page link within the "School Finance Reporting Portal." Specific instructions for this report can be accessed by clicking on the "Help and Navigation" link within the Special Education Budget Report.

Questions regarding this report may be directed to Michele Tessner at 608-267-9218 or by email at [michele.tessner@dpi.wi.gov](mailto:michele.tessner@dpi.wi.gov).

## Common School Fund (Library Aid) Information

The actual amount of school library aid a district will receive will be posted to the team's website under "Late Breaking Information" and under "Aid Information" on the left-hand scan bar no later than January 7, 2011. The payment date is Monday, April 25, 2011. Library aid is calculated from the data submitted on the PI 1505 Census report.

Most of a district's Common School Fund (CSF) expenditures will be recorded in Function 222 000 Object 430 series. Up to 25% of the current year CSF revenue may be used for library computers and should be coded to 222 000 Objects 550 and 560. Districts must appropriately expend all of its CSF revenues by the end of the fiscal year it is received. More information about CSF revenues and appropriate expenditures can be found on the web at: <http://www.dpi.wi.gov/sfs/comsch.html>. Questions regarding this report may be directed to Lori Ames at (608) 266-3464 or by email at [lori.ames@dpi.wi.gov](mailto:lori.ames@dpi.wi.gov).

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## Status and Deadlines Update

On each district's reporting home page located at <https://www2.dpi.state.wi.us/safr/> is a schedule of required and optional data collection reports. This schedule of reports is accessed by clicking on the "Status and Deadlines" link. The schedule has been updated to include both the remaining 2009-10 reports and the reports that will be collected during the 2010-11 fiscal year. It is recommended that district staff review the report schedule to ensure compliance with the report due dates.

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## School Financial Services Contacts

Please contact one of the following School Financial Services Team consultants should you have additional questions:

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